



State of California  
Office of Tax Appeals

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**Agenda**

Office of Tax Appeals Hearings  
Tuesday, March 26, 2019, 9:00 a.m.  
400 R Street  
Hearing Room  
Sacramento, CA 95811

Agenda updated as of 03/26/19, 10:30 a.m.

**Franchise and Income Tax Appeals Hearings**

Greta Hedin, 18042858

Panel Lead:

Jeffrey Margolis

Panel Members:

Amanda Vassigh

Jeff Angeja

Appearing for Taxpayer:

Thomas G. Brenner

Appearing for Franchise Tax Board:

Mira Patel, Tax Counsel

Maria Brosterhous, Tax Counsel

Issue: Whether appellant is entitled to the refund of an overpayment in her 2006 tax account.

~~Jeffrey G. Sandoval, 18043037~~

~~Panel Lead:~~

~~John Johnson~~

~~Panel Members:~~

~~Alberto Rosas~~

~~Amanda Vassigh~~

~~Appearing for Taxpayer:~~

~~Jeffrey Sandoval, Taxpayer~~

~~Appearing for Franchise Tax Board:~~

~~David Gemmingen, Tax Counsel~~

~~Ciro Immordino, Tax Counsel~~

~~Issue: Whether appellant has substantiated certain passive activity losses and losses from the sale of property claimed for the 2013 tax year.~~



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William A. Llanos, 18010692

Panel Lead:

Jeffrey Margolis

Panel Members:

Andrew Kwee

Neil Robinson

Appearing for Taxpayer:

William A. Llanos, Taxpayer

Jim McDonald, Witness

Appearing for Franchise Tax Board:

Andy Amara, Tax Counsel

Nancy Parker, Tax Counsel

Issues: Whether FTB's proposed tax assessment for 2012 is proper and correct.

Whether appellant is liable for the late-filing and demand penalties proposed by FTB.

Whether a frivolous appeal penalty should be imposed and, if so, in what amount.

Thomas M. Purbaugh and Karen M. Spina, 18042889

Panel Lead:

Sara Hosey

Panel Members:

Jeffrey Margolis

Tommy Leung

Appearing for Taxpayer:

Christopher York, Representative

Appearing for Franchise Tax Board:

Brad Coutinho, Tax Counsel

Nancy Parker, Tax Counsel

Issue: Whether appellants have established reasonable cause to abate the late payment penalty imposed under California Revenue & Taxation Code section 19132 for the 2015 tax year.

### **Business Tax Appeals Hearings**

Susan Marie Hendrickson, 18063320

Panel Lead:

Michael Geary

Panel Members:

Andrew Kwee

Teresa Stanley

Appearing for Taxpayer:

Susan Marie Hendrickson, Taxpayer

Robert Goldstein, Attorney

Appearing for Department of  
Tax and Fee Administration:

Steve Smith, Tax Counsel

Scott Lambert, Hearing Representative

Kevin Hanks, Hearing Representative

Issue: Is appellant is entitled to a reduction of the measure of additional taxable sales.



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**1:00p.m. Session**

**Business Tax Appeals Hearings**

~~Marc D. Mezzetta, 18011962~~

~~Panel Lead: Jeff Angeja~~

~~Panel Members: Michael Geary~~

~~Tommy Leung~~

~~Appearing for Taxpayer: Marc D. Mezzetta, Taxpayer~~

~~Steven Keeler, Witness~~

~~Appearing for Department of~~

~~Tax and Fee Administration: Steve Smith, Tax Counsel~~

~~Scott Lambert, Hearing Representative~~

~~Kevin Hanks, Hearing Representative~~

~~Issue: Whether any further reductions to the measure of unreported taxable sales are warranted.~~

The following cases were removed from this agenda:

Michael A. Gorin, 18010985

Taxpayer requested a postponement.

The Macerich Partnership, L.P., et al.,  
18010064 and Westcor Realty Limited  
Partnership, et al., 18010065

Taxpayer and FTB requested these cases  
be deferred.

Marc D. Mezzetta, 18011962

Taxpayer and CDTFA requested this case be  
postponed.

Jeffrey G. Sandoval, 18043037

Taxpayer waived hearing.

The hearing location is accessible to people with disabilities. Please contact Claudia Lopez at (916)206-4772, or email [Claudia.Lopez@ota.ca.gov](mailto:Claudia.Lopez@ota.ca.gov) if you require special assistance.

Note: The above case description is intended simply to inform the public and the press as to the general subject matter of the case. The description does not necessarily define the specific issues that will be addressed at the hearing.